



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RANDOM LAKE MUNICIPAL WATER UTILITY

Principal Office: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOM LAKE MUNICIPAL WATER UTILITY**Utility Address:** 96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

When was utility organized? 1/1/1936**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH SCHLUECHTERMANN**Title:** VILLAGE CLERK-TREASURER**Office Address:** RANDOM LAKE MUNICIPAL WATER UTILITY

96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR GREG PETERSON CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 S MEMORIAL PL

P.O. BOX 1002

SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** greg@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAN KLOTZ**Title:** UTILITY MANAGER/SUPT.**Office Address:**

96 RUSSELL DRIVE

P.O. BOX 344

RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852**Fax Number:** (920) 994 - 2390**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR LOWELL BERRINGTON

MR ROBERT BOERGER

MR ROBERT FEDERSPIEL

MR GARY LENNINGER

MR FRANCIS MAHAN

MR ROBERT MC DERMOTT

MRS JUDITH SCHLUECHTERMANN

MR JOSEPH SCHNEIDER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	170,970	147,437	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,877	108,531	2
Depreciation Expense (403)	26,173	23,940	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,002	29,412	5
Total Operating Expenses	160,052	161,883	
Net Operating Income	10,918	(14,446)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,918	(14,446)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,519	1,380	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,519	1,380	
Total Income	12,437	(13,066)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	12,437	(13,066)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,433	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	6,698	7,783	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,131	7,783	
Net Income	(694)	(20,849)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	361,840	356,125	19
Balance Transferred from Income (433)	(694)	(20,849)	20
Miscellaneous Credits to Surplus (434)	26,564	26,564	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	387,710	361,840	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Now checking account interest	1,519	4
Total (Acct. 419):	1,519	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax Equivalent - 1998	26,564	8
Total (Acct. 434):	26,564	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	170,970	0	0	0	170,970	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	170,970	0	0	0	170,970	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,496,391	1,284,674	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	356,998	341,226	2
Net Utility Plant	1,139,393	943,448	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	88,515	61,051	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	34,749	24,890	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,524	7,724	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	131,788	93,665	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	27,782	49,877	20
Total Deferred Debits	27,782	49,877	
Total Assets and Other Debits	1,298,963	1,086,990	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	130,170	130,170	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	387,710	361,840	23
Total Proprietary Capital	517,880	492,010	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	115,167	136,000	25
Other long-Term Debt (224)	187,205	0	26
Total Long-Term Debt	302,372	136,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,960	2,293	28
Payables to Municipality (233)	21,736	4,904	29
Customer Deposits (235)			30
Taxes Accrued (236)	953	0	31
Interest Accrued (237)	4,516	2,237	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	29,165	9,434	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	449,546	449,546	38
Total Liabilities and Other Credits	1,298,963	1,086,990	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,496,391	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,496,391	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	356,998	0	0	0	9
Total Accumulated Provision	356,998	0	0	0	
Net Utility Plant	1,139,393	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	341,226				341,226	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,173				26,173	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,569				1,569	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,742	0	0	0	27,742	13
Debits during year						14
Book cost of plant retired	11,970				11,970	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,970	0	0	0	11,970	19
Balance End of Year	356,998	0	0	0	356,998	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	130,170	1
Changes during year (explain):		2
Balance end of year	130,170	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Refunding Bonds - Water's share	03/15/1993	03/15/2003	5.60%	115,167	1
Total for Account 223				115,167	
Other Long-Term Debt (224)					
Note Payable - Main Project	10/02/1998	10/02/2008	5.50%	187,205	2
Total for Account 224				187,205	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,003	2
Charged electric department expense		3
Charged sewer department expense	634	4
Other (explain):		
NONE		5
Total Accruals and other credits	30,637	
Taxes paid during year:		
County, state and local taxes	26,564	6
Social Security taxes	2,938	7
PSC Remainder Assessment	182	8
Other (explain):		
NONE		9
Total payments and other debits	29,684	
Balance end of year	953	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Refunding Bonds - Water's Share	2,237	6,698	7,021	1,914	2
Subtotal	2,237	6,698	7,021	1,914	
Other long-Term Debt (224)					
Note Payable - Main Project	0	6,433	3,831	2,602	3
Subtotal	0	6,433	3,831	2,602	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,237	13,131	10,852	4,516	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	449,546	0	0	0	0	449,546	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	449,546	0	0	0	0	449,546	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,749	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	34,749	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Delinquent utility bills put on tax roll (Village)	2,197	12
Joint operating costs for 1998 (Sewer)	5,987	13
Remaining balance on hydrant rental	340	14
Total (Acct. 145):	8,524	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
Painted Water Tower	27,782	17
Total (Acct. 183):	27,782	
Payables to Municipality (233):		
Insurance (Village)	5,201	18
Retainer on Main Project (Village)	16,535	19
Total (Acct. 233):	21,736	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,390,532	0	0	0	1,390,532	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	349,112	0	0	0	349,112	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	449,546	0	0	0	449,546	6
Other (specify):					0	7
Average Net Rate Base	591,874	0	0	0	591,874	
Net Operating Income	10,918	0	0	0	10,918	8
Net Operating Income as a percent of						
Average Net Rate Base	1.84%	N/A	N/A	N/A	1.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	130,170	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	374,775	3
Other (Specify):		4
Total Average Proprietary Capital	504,945	
Net Income		
Net Income	(694)	5
Percent Return on Proprietary Capital	-0.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

We had a water rate increase take effect on September 15, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

We borrowed to make improvements to our main distribution system in the amount of \$187,205 payable to the State Bank of Random Lake over a ten year period.

6. Formal proceedings with the Public Service Commission.

Rate increase approved as of September 15, 1998.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 27, 1999

Mrs. Judith Schluechtermann, Village Clerk Treasurer
Random Lake Municipal Water Department
96 Russell Drive
P.O. Box 344
Random Lake, WI 53075-0344

1998 Analytical Review DWCCA-4930-ELE

Dear Ms. Schluechtermann:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Oct 27, 1999 letters e.doc

cc: Mr. Lowell Berrington

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		169,129	1
Total Sales of Water		169,129	
Other Operating Revenues			
Forfeited Discounts (470)		400	2
Other Water Revenues (474)		1,441	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,841	
Total Operating Revenues		170,970	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		72,162	5
General Operating Expenses (680-690)		31,715	6
Total Operation and Maintenance Expenses		103,877	
Other Operating Expenses			
Depreciation Expense (403)		26,173	7
Amortization Expense (404)			8
Taxes (408)		30,002	9
Total Other Operating Expenses		56,175	
Total Operating Expenses		160,052	
NET OPERATING INCOME		10,918	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	15	91	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	15	91	
Metered Sales to General Customers (461)				
Residential	504	29,964	48,231	4
Commercial	60	7,735	10,658	5
Industrial	16	85,671	44,725	6
Total Metered Sales to General Customers (461)	580	123,370	103,614	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,341	8
Other Sales to Public Authorities (464)	8	9,145	7,083	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	592	132,530	169,129	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	58,341	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	58,341	
Forfeited Discounts (470):		
Customer late payment charges	400	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	400	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,441	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,441	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,573	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	22,728	3
Chemicals (630)		4
Supplies and Expenses (640)	5,367	5
Repairs of Water Plant (650)	18,145	6
Transportation Expenses (660)	1,349	7
Total Plant Operation and Maintenance Expenses	72,162	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,018	8
Office Supplies and Expenses (681)	874	9
Outside Services Employed (682)	2,537	10
Insurance Expense (684)	4,575	11
Employees Pensions and Benefits (686)	10,613	12
Regulatory Commission Expenses (688)	953	13
Miscellaneous General Expenses (689)	145	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,715	
Total Operation and Maintenance Expenses	103,877	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,564	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		496	2
Net property tax equivalent		26,068	
Social Security		2,799	3
PSC Remainder Assessment		1,135	4
Other (specify): NONE			5
Total tax expense		30,002	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201848				3
County tax rate	mills		6.221273				4
Local tax rate	mills		7.597308				5
School tax rate	mills		9.932698				6
Voc. school tax rate	mills		1.634323				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.587450				10
Less: state credit	mills		1.654908				11
Net tax rate	mills		23.932542				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.597308				14
Combined School Tax Rate	mills		11.567021				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.164329				17
Total Tax Rate	mills		25.587450				18
Ratio of Local and School Tax to Total	dec.		0.748974				19
Total tax net of state credit	mills		23.932542				20
Net Local and School Tax Rate	mills		17.924846				21
Utility Plant, Jan. 1	\$	1,284,674	1,284,674				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,284,674	1,284,674				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,284,674	1,284,674				26
Assessment Ratio	dec.		0.994616				27
Assessed Value	\$	1,277,757	1,277,757				28
Net Local & School Rate	mills		17.924846				29
Tax Equiv. Computed for Current Year	\$	22,904	22,904				30
Tax Equivalent per 1994 PSC Report	\$	26,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,564					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	2,700		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	13,826		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	16,526	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	49,557		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	52,297		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,135		20
Total Pumping Plant	102,989	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	32,766		23
Total Water Treatment Plant	32,766	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		2,700	2,700	4
Structures and Improvements (311)		(2,700)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			13,826	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	16,526	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			49,557	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,500		49,797	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,135	20
Total Pumping Plant	2,500	0	100,489	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			32,766	23
Total Water Treatment Plant	0	0	32,766	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	340,204		26
Transmission and Distribution Mains (343)	583,256	205,007	27
Fire Mains (344)	0		28
Services (345)	62,221		29
Meters (346)	55,587	4,718	30
Hydrants (348)	55,602	10,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,097,620	219,725	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	628		35
Computer Equipment (372.1)	2,869	1,650	36
Transportation Equipment (373)	19,757		37
Other General Equipment (379)	11,519	2,312	38
Other Tangible Property (390)	0		39
Total General Plant	34,773	3,962	
Total utility plant in service directly assignable	1,284,674	223,687	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,284,674	223,687	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			340,204	26
Transmission and Distribution Mains (343)	7,440		780,823	27
Fire Mains (344)			0	28
Services (345)			62,221	29
Meters (346)	1,780		58,525	30
Hydrants (348)	250		65,352	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	9,470	0	1,307,875	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			628	35
Computer Equipment (372.1)			4,519	36
Transportation Equipment (373)			19,757	37
Other General Equipment (379)			13,831	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	38,735	
Total utility plant in service directly assignable	11,970	0	1,496,391	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	11,970	0	1,496,391	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,767	9,767	1
February			9,658	9,658	2
March			8,659	8,659	3
April			9,726	9,726	4
May			10,218	10,218	5
June			14,843	14,843	6
July			17,746	17,746	7
August			19,075	19,075	8
September			18,869	18,869	9
October			10,768	10,768	10
November			9,278	9,278	11
December			9,258	9,258	12
Total for year	0	0	147,865	147,865	
Less: Measured or estimated water used in main flushing and water treatment during year				4,280	13
Less: Other utility use				2,000	14
Other utility use explanation:					15
Water main breaks, water tower maintenance, and hydrant flushing.					
Water pumped into distribution system				141,585	16
Less: Water sold				132,530	17
Losses and unaccounted for				9,055	18
Percent unaccounted for to the nearest whole percent (%)				6%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				960	21
Date of maximum: 9/21/1998					22
Cause of maximum:					23
Normal running with canning/bottling companies in height of season.					
Minimum gallons pumped by all methods in any one day during reporting year				21	24
Date of minimum: 3/1/1998					25
Total KWH used for pumping for the year				301,079	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH STREET WELL	#1	534	12	792,000	Yes	1
BUTLER STREET WELL	#2	550	21	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	NORTH STREET	BUTLER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1995	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	550	500		8
Pump Motor or Standby Engine Mfr	CRONE-DENNING	U S ELECTRIC		9 10
Year Installed	1983	1954		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1986		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	145		7
Total capacity in gallons	300,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6920		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	28,278	0	2,285	0	25,993	1
P	D	6.000	143	0	0	0	143	2
M	D	8.000	6,317	0	195	0	6,122	3
P	D	8.000	265	0	0	0	265	4
M	D	10.000	260	0	0	0	260	5
M	D	12.000	13,081	0	0	0	13,081	6
P	D	12.000	4,213	3,820	0	0	8,033	7
Total Within Municipality			52,557	3,820	2,480	0	53,897	
Total Utility			52,557	3,820	2,480	0	53,897	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	592	0	0	0	592	35	1
M	1.500	2	0	0	0	2		2
M	2.000	9	0	0	0	9	4	3
M	3.000	1	0	0	0	1		4
M	4.000	2	0	0	0	2		5
Total Utility		606	0	0	0	606	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1	0	0	0	1	0	1
0.750	571	84	84	(3)	568	12	2
1.000	14	4	2	3	19	1	3
1.500	0	0	0	1	1		4
2.000	9	0	0	1	10	0	5
3.000	1	0	0	(1)	0	0	6
4.000	5	0	0	(1)	4	0	7
Total:	601	88	86	0	603	13	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1	0	0	0	0	0	1	1
0.750	498	47	7	4	0	12	568	2
1.000	1	9	4	1	0	4	19	3
1.500	0	0	1	0	0		1	4
2.000	0	4	2	3	0	1	10	5
3.000	0	0	0	0	0	0	0	6
4.000	0	0	2	1	0	1	4	7
Total:	500	60	16	9	0	18	603	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	95	8	5		98	2
Total Fire Hydrants	95	8	5	0	98	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	142
Number of distribution valves operated during year:	142

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Metered sales to residential customers includes customers that share a meter and the water utility bills each of them individually.

Water Utility Plant in Service (Page W-08)

We have reclassified \$2,700 of cost from structures and improvements to land and land rights to correspond with prior years PSC reports.

During 1998, the water department replaced existing mains with larger size mains and also expanded the distribution system.

Per recommendation of the PSC, we have removed \$2,500 of cost for the 1997 replacement of a bowl and column on the electric pumping equipment.

Water Mains (Page W-15)

The new water mains were financed through a note payable at the State Bank of Random Lake in the amount of \$187,205. Interest rate at 5.5% amortized over ten years.

Meters (Page W-17)

We have adjusted actual amounts of meters reported in the beginning balance to correctly reflect them in the proper size category.
